



Thomas A. Schweich
Missouri State Auditor

2013 ANNUAL REPORT

Office of The Missouri State Auditor



April 2014
Report No. 2014-022

<http://auditor.mo.gov>

-----A MESSAGE FROM
THE STATE AUDITOR

The Citizens of Missouri
The Honorable Jeremiah "Jay" Nixon
The Missouri General Assembly

Following, please find the State Auditor's office annual report of the 150 reports issued, 183 bonds registered, and 88 initiative petitions or joint resolutions received in 2013.

During 2013, this office continued to identify instances of theft and misuse of public monies, leading to criminal charges against those responsible, and uncovered wasted public resources and violations of law and policy in several state agencies, counties, municipal courts and other political subdivisions.

We released the Fiscal Year 2012 Statewide Single Audit, auditing the \$9.95 billion in federal funds spent on major programs by state agencies.

Shortly after taking office, I established the Auditor's Swift Assessment Program rapid response team and the Auditor's Follow-up Team to Effect Recommendations, which have continued to improve accountability in Missouri government. This year, I released an audit resulting from the rapid response team's investigation of theft allegations at the Fortieth Judicial Circuit, City of Pineville, Municipal Division and released 19 follow-up reports detailing the implementation of audit recommendations.

I want to thank the professional and dedicated employees of the State Auditor's office for their service to the citizens of Missouri. I look forward to another productive year improving government efficiency and accountability.

Very truly yours,

A handwritten signature in black ink, reading "Thomas A. Schweich". The signature is written in a cursive style with a large, stylized "S" at the end.

Thomas A. Schweich

OVERVIEW OF THE MISSOURI STATE AUDITOR'S OFFICE



Missouri State Auditor Thomas A. Schweich

DUTIES OF THE STATE AUDITOR

The Missouri Constitution and the Missouri Revised Statutes give the Missouri State Auditor the authority to audit all state agencies; boards and commissions; the state court system; school districts; counties that do not have a county auditor; and other political subdivisions upon petition by the voters of those subdivisions.

All audits are conducted in an impartial, nonpartisan manner, in accordance with government auditing standards issued by the United States Government Accountability Office. State auditors adhere to the rigorous standards of the auditing profession and exercise the highest levels of integrity and ethics. Audit findings and recommendations are based upon reliable evidence, free from preconceived notions and the influence of personal opinions.

AUDITS PERFORMED

Audits of state and local government are performed by the State Auditor's office.

- 1) **State Government Audits:** The State Auditor conducts audits of state agencies, programs, and activities; boards and commissions; statewide elected officials; the General Assembly; the judiciary; the state's financial statements; and federal awards expended by the state. The State Auditor may also conduct audits of Department of Revenue contract license offices.
- 2) **Local Government Audits:** For counties that do not have a county auditor, the State Auditor is required to conduct an audit at least once every 4 years. The State Auditor also conducts an audit in a county collector's office after a vacancy occurs. In addition, the State Auditor may conduct audits of transportation development districts and school districts.

Qualified voters of a political subdivision, such as cities, school districts, water districts, etc., may request an audit through the petition process.¹

For a complete listing of audits released in 2013, please see page 18.

¹ The number of verified signatures required for a petition audit is determined by RSMO §29.230, as depicted in the following table:

<u>No. of Votes in Last Election for Governor</u>	<u>Percent</u>	<u>The Greater of</u> <u>Minimum</u>
Below 1,000	25% of registered voters	-----
1,000 to 4,999	15% of actual votes	200
5,000 to 49,999	10% of actual votes	750
50,000 or more	5% of actual votes	5,000

FISCAL NOTES

The State Auditor's office is responsible for assessing the fiscal impact of initiative petitions proposing constitutional or statutory changes that citizens file with the Secretary of State. The fiscal note and fiscal note summary for each petition states the initiative's estimated costs or savings, if any, to state and local governmental entities. Once the Secretary of State certifies the official ballot title, summary statement of the measure, and the fiscal note summary, an initiative petition can be circulated publicly for signatures. Proposals that obtain the required number of signatures within statutory time limits will be voted on by the public at the next statewide General Election.²

The office is also responsible for assessing the fiscal impact for Missouri General Assembly adopted joint resolutions proposing constitutional amendments or bills without a fiscal note summary, which are to be referred to a public vote. The fiscal note and fiscal note summary for each joint resolution or bill states the measure's estimated costs or savings, if any, to state and local governmental entities.

During 2013, the State Auditor's office received notification to prepare fiscal notes and fiscal note summaries for 88 initiative petitions or joint resolutions. For a complete listing of initiative petitions received by the State Auditor's office in 2013, please see page 34.

BOND REGISTRATION

The State Auditor's office is responsible for reviewing and registering general obligation bonds issued by political subdivisions in Missouri to ensure those bonds comply with both state law and the conditions of the contracts under which the bonds will be issued. For a complete listing of bonds registered in 2013 with the State Auditor's office, please see page 26.

² Initiative petitions proposing amendments to the constitution require signatures of 8 percent of the legal voters in each of two-thirds of the congressional districts in the state, and initiative petitions proposing laws must be signed by 5 percent of such voters.

REVIEW OF PROPERTY TAX RATES

State law requires the Missouri State Auditor annually to certify all taxing jurisdictions throughout Missouri as to their compliance with state law and the tax limitation provisions Article X, Sections 16 through 24, Constitution of Missouri, commonly known as the Hancock Amendment. The State Auditor's office property tax rate report states whether a taxing jurisdiction has met its obligation to set an overall tax rate at a level approved by voters and within the limits set by Missouri law. The Review of 2013 Property Tax Rates is Report No. 2014-019 and is available on our website.

NOTE: The State Auditor's office does not have the authority to reduce the tax rate of any taxing jurisdiction. Additionally, the State Auditor's office has no authority to determine or review individual tax assessments. Chapter 138, RSMo, governs the appeals process for assessed valuations of individual taxpayers.

STATEMENTS AND TESTIMONY

The State Auditor is often called upon to advise the governor, legislature, and citizens on matters pertaining to state government operations.

State Auditor Schweich and Deputy State Auditor Harry Otto frequently testify before Missouri legislative committees regarding audits undertaken by this office and the estimated costs associated with proposed legislation. In 2013, the office testified before several legislative committees on a variety of topics, including tax credits, the initiative petition process, legislation revising Chapter 29, numerous appropriations subcommittees, and other standing and interim legislative committees.

NEW INITIATIVES WITHIN THE OFFICE

Shortly after taking office, Auditor Schweich started the Auditor's Swift Assessment Program (ASAP) to rapidly respond to credible allegations of waste, fraud, or abuse of public monies. ASAP is only activated if there is reason to believe evidence may be destroyed and the ASAP guidelines are met.

Auditor Schweich also formed the Auditor's Follow-up Team to Effect Recommendations (AFTER). Every finding in an audit report is followed by a recommendation to bring the entity into compliance with the law and accepted accounting practices and to improve government accountability, transparency, and efficiency. When applicable, AFTER returns after an audit and reports on the status of audit recommendations for findings requiring immediate management attention.

In order to facilitate transparency and increase accountability, Auditor Schweich also instituted the Citizens Summary and a rating scale. The Citizens Summary provides readers with a short, plain language summary of each audit, and the rating scale rates the audited entity as Excellent, Good, Fair, or Poor, so readers can tell at a glance how the entity is performing overall in the audited areas.

The State Auditor's office website at <http://auditor.mo.gov> contains a wealth of information and many helpful links. All audit reports issued and bonds registered with the office from 1999 to present and all fiscal notes for initiative petitions received by the office from 2003 to present are available on the website. Reports are searchable, listed chronologically, and categorized by subject and by region. The website also includes news releases, employment opportunities, and links for information on petition audits, federal stimulus monies tracking, political subdivision financial reporting, and various others forms.

2013 AUDIT HIGHLIGHTS

ELECTED OFFICIALS



The State Auditor is required by state law to conduct audits of the offices of other statewide elected officials. In 2013, the State Auditor's office released reports of the Office of the Lieutenant Governor; Office of the Secretary of State; Office of the State Treasurer; Missouri Senate; and Missouri House of Representatives. Summaries of these reports follow.

Office of the Lieutenant Governor

The State Auditor's office found the Lieutenant Governor's Missouri Waste Report may be a duplication of effort and a waste of state resources and found the office provided pay raises to employees that were not provided to other state employees. In the areas audited, the overall performance of the Office of the Lieutenant Governor was **Good**.

(Report No. 2013-099)

Office of the Secretary of State

The State Auditor's office is required to audit the Office of Secretary of State. The objectives of the audit were to evaluate the office's internal controls over significant management and financial functions; evaluate the office's compliance with certain legal provisions; and evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions. No findings resulted from our audit, and, overall, the Office of the Secretary of State received a rating of **Excellent**.

(Report No. 2013-023)

Office of the State Treasurer

The State Auditor's office is required to conduct an annual audit of the Office of State Treasurer. The audit report includes an unqualified opinion on the financial statements of the Office of State Treasurer. No findings resulted from our audit, and, overall, the Office of the State Treasurer received a rating of **Excellent**.

(Report No. 2013-021)

2013 AUDIT HIGHLIGHTS

Missouri State Senate

The State Auditor's office found the Senate solicited contributions from lobbyists during fiscal year 2011 for the Senate Administrator's Fund and used the Fund to pay various questionable costs. The Senate lacks a formal written policy regarding the use and retention of e-mail correspondence and asserts that the Sunshine Law does not apply to records of individual members. Overall, the Missouri Senate received a rating of **Good**.

(Report No. 2013-026)

Missouri House of Representatives

The House of Representatives (House) provided pay raises to member and administrative staff that were not provided to Senate or other state employees. The House lacks a formal written policy regarding the use and retention of e-mail correspondence and asserts that the Sunshine Law does not apply to records of individual members, and it needs to obtain and retain adequate documentation for items identified as stolen. Overall, the Missouri House of Representatives received a rating of **Good**.

(Report No. 2013-025)

STATE AGENCIES



The State Auditor conducted various audits of state agencies in 2013, including audits of entire departments, audits of divisions within a department, and audits of certain functions, such as information technology, within a given department or division. Summaries of some of these audits are provided below.

Department of Labor and Industrial Relations, Second Injury Fund

The State Auditor issued a letter report of the Second Injury Fund, which found the fund has not received sufficient revenue to pay benefit obligations provided by state law. As of December 31, 2012, the fund had a deficit of \$24.9 million. The audit recommended the Governor and legislature work together to determine whether the program should be re-capitalized and continued or reduced or eliminated. Given the limited scope of this audit, no rating was assigned.

(Report No. 2013-004)

2013 AUDIT HIGHLIGHTS

Early Childhood Development, Education, and Care (ECDEC) Fund

The State Auditor's office found three Start Up and Expansion child care facilities stopped participating in the program, but did not repay the \$171,500 received. The audit also identified program inefficiencies and a lack of adequate monitoring. In the areas audited, the ECDEC Fund received an overall audit rating of **Poor**.

(Report No. 2013-046)

Missouri State Highway Patrol (MSHP)

The MSHP spent \$5.6 million to purchase a new passenger airplane without conducting a cost/benefit analysis and despite the fact the five existing state planes were never all in use at the same time. The MSHP could improve its school bus inspection program and had not conducted inspections of licensed inspection stations within its policy timeframes. In the areas audited, the MSHP received an overall audit rating of **Fair**.

(Report No. 2013-050)

Department of Social Services, Temporary Assistance for Needy Families (TANF), Electronic Benefits Transfers

The State Auditor's office audit identified 366 cases, with transactions totaling about \$461,000, for which some or all of the TANF benefits were accessed exclusively out-of-state over periods exceeding 90 days. In addition, the Department of Social Services had not yet completed its review of 1,300 cases identified as possibly inappropriate out-of-state transactions. This audit was not rated.

(Report No. 2013-143)

COURTS



In 2013, the State Auditor conducted audits of various municipal courts, circuit courts, and the Missouri Court of Appeals, Western District. The State Auditor has the discretion to audit courts as he deems advisable and will also generally audit the local municipal division of a circuit court when a petition is performed in that community. Below are summaries of several court audits.

2013 AUDIT HIGHLIGHTS

Missouri Court of Appeals, Western District

The State Auditor noted that the Missouri Court of Appeals, Western District, lacked a formal bidding procedure and did not conduct a physical inventory of the law library assets. In addition the court needed to improve its payroll and personnel policies and procedures. Overall, in the areas audited, the court's performance was **Good**.

(Report No. 2013-011)

Thirteenth Judicial Circuit, Callaway County Circuit Court

At the request of the Presiding Judge, the State Auditor conducted an audit of the Callaway County Circuit Court and determined at least \$355 is missing, and another \$11,292 may be missing based upon voided cash receipts, unsupported non-monetary transactions, and improper reduction or non-assessment of fines and court costs in the computerized case management system. An employee has been criminally charged. The audit also found the Circuit Clerk had not adequately segregated the duties of receiving and recording receipts, preparing deposits, and disbursing funds, and had not established supervisory reviews of cash handling and recordkeeping functions. The overall performance of the court, in the areas audited, was **Poor**.

(Report No. 2013-110)

Fortieth Judicial Circuit, City of Pineville Municipal Division

After receiving substantial, credible evidence from the McDonald County Prosecuting Attorney alleging missing monies at the City of Pineville Municipal Division, the State Auditor activated the Auditor's Swift Assessment Program to gather evidence and ensure its preservation. The audit found at least \$19,648 was missing, and at least another \$1,648 could also be missing. The former Court Clerk was criminally charged with theft. Money handling duties were not adequately segregated from recording transactions, there was no independent supervisory review of the former Court Clerk's work, and neither the city Marshal's office nor the municipal division adequately accounted for the numerical sequence and ultimate disposition of traffic tickets issued. In the areas audited, the court received an overall rating of **Poor**.

(Report No. 2013-014)

2013 AUDIT HIGHLIGHTS

CONTRACT LICENSE OFFICES



The State Auditor conducted audits of five contract license offices: Des Peres (Report No. 2013-122); Farmington (Report No. 2013-123); Gladstone (Report No. 2013-124); Malden (Report No. 2013-125); and Vienna (Report No. 2013-126). We rated two of the offices **Fair** (Des Peres and Farmington), two of the offices **Good** (Gladstone and Malden), and rated the Vienna office **Excellent**. Several of the offices need to improve their accounting controls and procedures and ensure compliance with their agent contracts.

EDUCATION



The State Auditor's office conducted various audits related to education during 2013 based upon statutory authority or obligation. Summaries of several education-related audits follow.

Crowder College

The State Auditor released an audit of Crowder College that found several offices lacked adequate controls over receipts and deposits. The college needed to update and improve its procurement procedures, and the salaries of some employees did not agree with college salary schedules. Overall, the performance of Crowder College in the areas audited was rated **Fair**.

(Report No. 2013-083)

Rockwood R-VI School District

The State Auditor's Office conducted an audit of the Rockwood R-VI School District and found the district had used the same program management company since the late 1990's, used change orders for substantial project changes or for new projects without soliciting bids, and allowed a School Board member to vote in favor of projects despite a conflict of interest. The audit also identified weaknesses in the district's bond financing and procurement procedures. Overall, in the areas audited, the district received a rating of **Fair**.

(Report No. 2013-018)

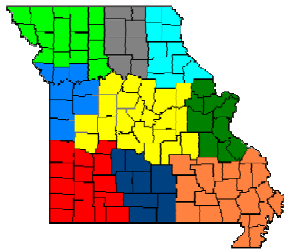
2013 AUDIT HIGHLIGHTS

St. Louis Public School District

The State Auditor released an audit of the St. Louis Public School District and found the district did not fully comply with applicable state laws with respect to the promotion and retention of at-risk students. The audit also identified concerns with the district's financial condition, curriculum management, and Missouri Assessment Program test monitoring. In the areas audited, the district was rated **Fair**.

(Report No. 2013-85)

COUNTIES



The State Auditor is statutorily obligated to audit counties that do not elect an auditor. The State Auditor issued audit reports related to 31 different counties in 2013. Below are summaries of several such reports.

Carter County Collector and Property Tax System

In our audit of Carter County released in October 2012 (Report No. 2012-124) we noted property tax receipts of at least \$3,817 were not deposited. Follow-up procedures identified another \$5,768 received but not deposited. Neither the County Clerk nor the County Commission had procedures in place to verify the accuracy of the County Collector's work, and the former County Collector was criminally charged. In the areas audited, the overall performance of the Carter County Collector and Property Tax System was rated **Poor**.

(Report No. 2013-041)

Cooper County

The State Auditor conducted an audit of Cooper County and found the County Treasurer did not enter receipts into the computerized accounting system in a timely manner and did not perform timely bank reconciliations. The County Treasurer said he did not understand the computerized system, so the county paid a software provider \$2,163 (and budgeted an additional \$2,000 for 2013) to enter a backlog of receipts, perform the backlog of bank reconciliations, and train the County Treasurer. The audit also contained findings with respect to the County Collector, the property tax system, and the use of restricted funds. In the areas audited, the overall performance of Cooper County was rated **Fair**.

(Report No. 2013-102)

2013 AUDIT HIGHLIGHTS

Stoddard County and Stoddard County Sheriff

During an audit of Stoddard County, audit staff and Sheriff's office personnel noted discrepancies in the accounting records for inmate monies. We determined the office manager did not deposit 321 receipts, totaling \$15,139. The office manager was terminated and convicted. The lack of segregation of duties, inadequate controls, and the absence of proper oversight by the Sheriff, prevented the missing monies from being detected in a timely manner. Our audit of the county identified weaknesses in the property tax system, the County Collector-Treasurer's office, and the Prosecuting Attorney's office. In the areas audited, the overall performance of the Stoddard County Sheriff's office was rated **Poor** and the overall performance of Stoddard County was rated **Good**.

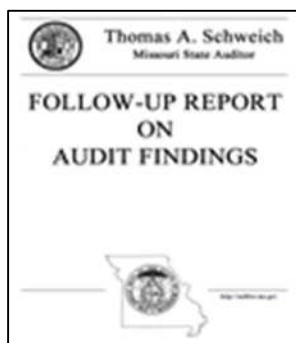
(Reports No. 2013-112 and 2013-134)

New Madrid County and New Madrid County Sheriff

During an audit of New Madrid County, the State Auditor's office determined money was missing in the Sheriff's office. The audit found \$79,766 missing, and at least another \$2,900 of concealed carry weapon fees appeared to be missing. The office manager was convicted of theft. Accounting controls and procedures and office procedures in the Sheriff's office were inadequate. The audit of the county identified issues with the offices of the Public Administrator, Recorder of Deeds, and Prosecuting Attorney and with the county's personnel policies, disbursements and budget amendments, and property tax system. In the areas audited, the overall performance of both the New Madrid County Sheriff's office and New Madrid County was rated **Poor**.

(Reports No. 2013-113 and 2013-142)

FOLLOW-UP



The State Auditor implemented the Auditor's Follow-up Team to Effect Recommendations (AFTER), which determines whether recommendations for findings requiring immediate management attention have been implemented. The State Auditor issued 19 follow-up audit reports in 2013. Below are summaries for four of these reports.

2013 AUDIT HIGHLIGHTS

Missouri State Public Defender, Follow-up

The State Auditor issued an audit report of the Missouri State Public Defender in 2012 (Report No. 2012-129) and rated it **Fair**. The MSPD was unable to accurately determine the resources needed to manage caseloads and lacked sufficient policies and procedures for determining indigence to ensure public defender services are provided to only eligible applicants. The AFTER assessed the implementation of 5 findings requiring immediate management attention and found all were in progress.

(Report No. 2013-027)

Department of Economic Development, Division of Business and Community Services, Follow-up

The State Auditor issued an audit report of the Department of Economic Development, Division of Business and Community Services (BCS) in 2012 (Report No. 2012-117) and rated it **Fair**. The BCS failed to perform adequate due diligence for various projects, including the Mamtek USA project, and state law does not prohibit the same project costs from being claimed under more than one tax credit program. The AFTER assessed the implementation of 2 findings requiring immediate management attention and found both had been implemented.

(Report No. 2013-031)

Rockwood R-VI School District, Follow-up

The State Auditor issued an audit report of the Rockwood R-VI School District in 2013 (Report No. 2013-018) and rated it **Fair**. The AFTER assessed the implementation of 12 findings requiring immediate management attention and found all had been implemented or were in progress.

(Report No. 2013-064)

Quality Jobs Tax Incentive Program, Follow-up

The State Auditor issued an audit report of the Quality Jobs Tax Incentive Program in 2012 (Report No. 2012-065) and rated it **Poor**. The Department of Economic Development (DED) overstated the economic impact of the program and did not adequately oversee recipients, resulting in noncompliant projects receiving tax incentives. The AFTER assessed the implementation of 7 findings requiring immediate management attention and found 2 had been implemented, 3 had been partially implemented, and 2 had not been implemented.

(Report No. 2013-073)

2013 AUDIT HIGHLIGHTS

STATEWIDE SINGLE AUDIT



Each year, the State Auditor's office is required to audit the state's financial statements and its use of federal awards, including American Recovery and Reinvestment Act of 2009 (ARRA) funds. The 2012 Statewide Single Audit audited the \$9.95 billion in federal awards spent on major programs by the state, including \$384 million in ARRA funds. The audit contained 21 findings with 38 recommendations.

During a close-out review of the Human Development Corporation (HDC) of Metropolitan St. Louis's Low-Income Home Energy Assistance Program (LIHEAP) participation, another \$1,800 in LIHEAP funds were found due to the energy supplier and \$660,000 in Community Services Block Grant program funds paid to the HDC lacked adequate supporting documentation. The Department of Social Services paid at least \$300,000 to providers who were not actively providing childcare for the children claimed, and ineligible clients received Temporary Assistance for Needy Families benefits. A community rehabilitation provider received at least \$46,000 in payments from the Department of Elementary and Secondary Education based upon falsified or questionable billings for services not provided and/or not allowable.

(Report No. 2013-024)

MISCELLANEOUS



In addition to elected officials, school districts and universities, courts, state agencies, contract license offices, federal awards, and third-class counties, the State Auditor audits boards, commissions, and transportation development districts. Also, upon receipt of a petition bearing a sufficient number of valid signatures, the State Auditor

2013 AUDIT HIGHLIGHTS

will conduct an audit of any political subdivision, for which the political subdivision bears the cost. Below are summaries of some of the above-described audits released in 2013.

City of Brentwood

The State Auditor conducted a petition audit of the City of Brentwood and found issues with the city's expenditures, accounting controls, employee compensation, and payroll and leave records. In addition the city could not demonstrate a legal settlement with the firefighters' union was adequate and fair. In the areas audited, the overall performance of the City of Brentwood was rated **Poor**.

(Report No. 2013-034)

Solid Waste Management Districts

The State Auditor conducted audits of five solid waste management districts during 2013. The districts audited and their rating included Mid-Missouri Solid Waste Management District Region H (**Good**), East Central Missouri Solid Waste Management Region I (**Excellent**), Quad-Lakes Solid Waste Management Region J (**Excellent**), Ozark Rivers Solid Waste Management Region K (**Excellent**), South Central Solid Waste Management Region P (**Fair**).

(Reports No. 2013-035 through 2013-039)

Office of the Attorney General, Missouri Office of Prosecution Services (MOPS)

The State Auditor found MOPS needed to improve its controls and procedures over receipts, and it gave pay raises to staff employees that were not provided to other state employees. In the areas audited, the overall performance of MOPS was rated **Good**.

(Report No. 2013-048)

Transportation Development Districts

The State Auditor released a review of the Transportation Development Districts as of December 31, 2011. Forty-nine of the 176 districts filed their financial statements/audit reports with the State Auditor's office late or not at all, but, while a fine for late filing of financial statements is provided, state law does not establish the agency responsible for the assessment and collection authority of the fines. Because of the compound nature of this audit report, no overall rating was assigned.

(Report No. 2013-065)

2013 AUDIT HIGHLIGHTS

City of Marshfield

The State Auditor conducted a petition audit of the City of Marshfield and found the General Fund balance had decreased from almost \$1.4 million to just over \$200,000, and the Board of Aldermen was not aware of the severity of the General Fund's financial condition. The city did not properly account for restricted monies, adequately segregate or supervise payroll duties, or enter into written contracts with vendors. The city owns several properties that it leases for minimal or no rental fees and holds several other properties for possible future use by a non-profit organization. In the areas audited, the overall performance of the City of Marshfield was rated **Poor**.

(Report No. 2013-088)

City of Liberal

During a petition audit of the City of Liberal, the State Auditor found the city did not segregate accounting duties, and the Board of Aldermen did not provide any independent or supervisory review of the City Clerk's work. The city lacked a formal bidding policy, did not solicit bids for numerous services and purchases, and overpaid the former City Superintendent \$2,306 for vacation and sick leave upon termination. In the areas audited, the overall performance of the City of Liberal was rated **Poor**.

(Report No. 2013-098)

General Obligation (GO) Bond Sales Practices

The State Auditor found school districts and other local governments incurred as much as \$43 million in unnecessary borrowing costs when issuing GO bonds through negotiated sales rather than competitive sales. The increased borrowing costs are the result of a lack of competition as well as an inherent conflict of interest between underwriters who provide financial advice and the local government. Because of the compound nature of this audit report, no overall rating was provided.

(Report No. 2013-116)

City of Bolivar

The State Auditor conducted a petition audit of the City of Bolivar and found the Board of Aldermen failed to adequately monitor the financial condition of the city. In addition, under current financing arrangements, the city will pay \$16.8 million for the \$6.3 million aquatics center. In the areas audited, the overall performance of the City of Bolivar was rated **Poor**.

(Report No. 2013-139)

AUDIT REPORTS RELEASED BY THE MISSOURI STATE AUDITOR'S OFFICE IN 2013

Audit	Date Issued	Audit Number
Bollinger County	12-2013	2013-150
Administration Statewide Accounting System Internal Controls	12-2013	2013-149
Insurance, Financial Institutions, and Professional Registration - Division of Professional Registration - State Committee for Social Workers	12-2013	2013-148
Social Services Division of Youth Services	12-2013	2013-147
Clarkson Kehrs Mill Transportation Development District	12-2013	2013-146
Macon County Financial Statements	12-2013	2013-145
Randolph County	12-2013	2013-144
Social Services Temporary Assistance for Needy Families Electronic Benefit Transfers	12-2013	2013-143
New Madrid County	12-2013	2013-142
Public Safety Missouri State Highway Patrol's Use of Highway Funds Year Ended June 30,2013	12-2013	2013-141
Public Water Supply District #1 of Carroll County	12-2013	2013-140
City of Bolivar	12-2013	2013-139
Eighteenth Judicial Circuit - Pettis County Circuit Court	12-2013	2013-138
Nineteenth Judicial Circuit - City of Jefferson Municipal Court	12-2013	2013-137
Department of Conservation	12-2013	2013-136
Public Safety Office of the Director	12-2013	2013-135
Stoddard County	12-2013	2013-134
Insurance, Financial Institutions, and Professional Registration - Division of Professional Registration - State Board of Embalmers and Funeral Directors	12-2013	2013-133
Fifteenth Judicial Circuit - Lafayette County	11-2013	2013-132
Gentry County	11-2013	2013-131
Maries County Financial Statements	11-2013	2013-130

AUDIT REPORTS RELEASED BY THE MISSOURI STATE AUDITOR'S OFFICE IN 2013

Audit	Date Issued	Audit Number
Pike County Financial Statements	11-2013	2013-129
Moniteau County Financial Statements	11-2013	2013-128
City of Savannah	11-2013	2013-127
Revenue Vienna Contract License Office	11-2013	2013-126
Revenue Malden Contract License Office	11-2013	2013-125
Revenue Gladstone Contract License Office	11-2013	2013-124
Revenue Farmington Contract License Office	11-2013	2013-123
Revenue Des Peres Contract License Office	11-2013	2013-122
Thirtieth Judicial Circuit - Rogersville Municipal Court	11-2013	2013-121
Thirty-Fifth Judicial Circuit - Dexter Municipal Court	11-2013	2013-120
Thirty-Fourth Judicial Circuit - New Madrid County Circuit Court	11-2013	2013-119
Follow-Up Report On Audit Findings Dade County	11-2013	2013-118
Follow-Up Report On Audit Findings Missouri State Highway Patrol	11-2013	2013-117
General Obligation Bond Sales Practices	11-2013	2013-116
Sixteenth Judicial Circuit City of Independence Municipal Division	11-2013	2013-115
Follow-Up Report On Audit Findings Early Childhood Development, Education, and Care Fund	11-2013	2013-114
New Madrid County Sheriff	11-2013	2013-113
Stoddard County Sheriff	11-2013	2013-112
Public Safety - Missouri Gaming Commission	10-2013	2013-111
Thirteenth Judicial Circuit - Callaway County Circuit Court	10-2013	2013-110
Follow-Up Report On Audit Findings City of Brentwood	10-2013	2013-109

AUDIT REPORTS RELEASED BY THE MISSOURI STATE AUDITOR'S OFFICE IN 2013

Audit	Date Issued	Audit Number
Scotland County	10-2013	2013-108
Thirteenth Judicial Circuit - Columbia Municipal Court	10-2013	2013-107
City of Warrenton	10-2013	2013-106
Eleventh Judicial Circuit - St. Charles County Circuit Court	10-2013	2013-105
Pemiscot County Collector	10-2013	2013-104
Ste. Genevieve County	10-2013	2013-103
Cooper County	10-2013	2013-102
Glenwood-Watson Transportation Development District	10-2013	2013-101
Administration - State Purchasing Card Program	10-2013	2013-100
Office of Lieutenant Governor	10-2013	2013-099
City of Liberal	10-2013	2013-098
Randolph County Financial Statements	09-2013	2013-097
Morgan County Financial Statements	09-2013	2013-096
Heer's Tower Transportation Development District Closeout	09-2013	2013-095
Texas County Financial Statements	09-2013	2013-094
Fifteenth Judicial Circuit - Saline County Circuit Court	09-2013	2013-093
Natural Resources - Division of Environmental Quality - Solid Waste Management Program	09-2013	2013-092
Crawford County Financial Statements	09-2013	2013-091
Livingston County	09-2013	2013-090
Mercer County	09-2013	2013-089
City of Marshfield	09-2013	2013-088

AUDIT REPORTS RELEASED BY THE MISSOURI STATE AUDITOR'S OFFICE IN 2013

Audit	Date Issued	Audit Number
DOR - Real ID Act Compliance	09-2013	2013-087
Cooper County Financial Statements	09-2013	2013-086
St. Louis Public School District	09-2013	2013-085
Insurance, Financial Institutions and Professional Registration - Division of Credit Unions	08-2013	2013-084
Crowder College	08-2013	2013-083
Gentry County Financial Statements	08-2013	2013-082
Webster County Financial Statements	08-2013	2013-081
Dade County Financial Statements	08-2013	2013-080
Twenty-Sixth Judicial Circuit - City of Versailles Municipal Division	08-2013	2013-079
Macon County	08-2013	2013-078
St. Clair County Financial Statements	08-2013	2013-077
Ste. Genevieve County - Financial Statements	08-2013	2013-076
Daviess County - Financial Statements	08-2013	2013-075
Follow-Up Report on Audit Findings City of Diamond	08-2013	2013-074
Follow-Up Report on Audit Findings Missouri Quality Jobs Tax Incentive Program	08-2013	2013-073
Mercer County - Financial Statements	08-2013	2013-072
Stoddard County - Financial Statements	08-2013	2013-071
Livingston County - Financial Statements	08-2013	2013-070
Bollinger County - Financial Statements	08-2013	2013-069
Crawford County	08-2013	2013-068
Shelby County	08-2013	2013-067

AUDIT REPORTS RELEASED BY THE MISSOURI STATE AUDITOR'S OFFICE IN 2013

Audit	Date Issued	Audit Number
Village of Deerfield	08-2013	2013-066
2011 Transportation Development District Annual Review	08-2013	2013-065
Follow-Up Report on Audit Findings Rockwood R-VI School District	08-2013	2013-064
Missouri Veterans Commission Capital Improvement Trust Fund	08-2013	2013-063
Southern Dallas County Fire Protection District	08-2013	2013-062
Dade County	08-2013	2013-061
Scotland County - Financial Statements	07-2013	2013-060
Shelby County - Financial Statements	07-2013	2013-059
Follow-Up Report On Audit Findings Fortieth Judicial Circuit City of Pineville Municipal Division	07-2013	2013-058
Economic Development - Missouri Technology Corporation	07-2013	2013-057
Follow-Up Report On Audit Findings Wayne County	07-2013	2013-056
Follow-Up Report On Audit Findings Barton County	07-2013	2013-055
Follow-Up Report On Audit Findings City of Clarksdale	07-2013	2013-054
Moniteau County	07-2013	2013-053
Twelfth Judicial Circuit - City of Warrenton Municipal Division	06-2013	2013-052
Daviess County	06-2013	2013-051
Public Safety - Missouri State Highway Patrol	06-2013	2013-050
Pike County	06-2013	2013-049
Office of Attorney General - Missouri Office of Prosecution Services	06-2013	2013-048
Review of Article X, Sections 16 Through 24, Constitution of Missouri/ Year Ended June 30, 2012	06-2013	2013-047
Early Childhood Development, Education and Care Fund	06-2013	2013-046

AUDIT REPORTS RELEASED BY THE MISSOURI STATE AUDITOR'S OFFICE IN 2013

Audit	Date Issued	Audit Number
Thirty-Eighth Judicial Circuit - Taney County Circuit Court	05-2013	2013-045
Follow-Up Report On Audit Findings McDonald County	05-2013	2013-044
Follow-Up Report On Audit Findings Knox County	05-2013	2013-043
Follow-Up Report On Audit Findings Carter County	05-2013	2013-042
Carter County Collector and Property Tax System	05-2013	2013-041
Follow-Up Report On Audit Findings Polk County	05-2013	2013-040
South Central Solid Waste Management District Region P	05-2013	2013-039
Ozark Rivers Solid Waste Management District Region K	05-2013	2013-038
Quad-Lakes Solid Waste Management District Region J	05-2013	2013-037
East Central Missouri Solid Waste Management District Region I	05-2013	2013-036
Mid-Missouri Solid Waste Management District Region H	05-2013	2013-035
City of Brentwood	05-2013	2013-034
Department of Public Safety - State Emergency Management Agency	04-2013	2013-033
Thirtieth Judicial Circuit - City of Bolivar Municipal Division	04-2013	2013-032
Follow-Up Report On Audit Findings Economic Development Division of Business and Community Services	04-2013	2013-031
Follow-Up Report On Audit Findings Henry County	04-2013	2013-030
Follow-Up Report On Audit Findings Fortieth Judicial Circuit City of Diamond Municipal Division	03-2013	2013-029
Summary of 2012 Follow-Up Reports	03-2013	2013-028
Follow-Up Report On Audit Findings Missouri State Public Defender	03-2013	2013-027
Missouri State Senate	03-2013	2013-026
Missouri House of Representatives	03-2013	2013-025

AUDIT REPORTS RELEASED BY THE MISSOURI STATE AUDITOR'S OFFICE IN 2013

Audit	Date Issued	Audit Number
State of Missouri Single Audit	03-2013	2013-024
Office of Secretary of State	03-2013	2013-023
City of Buckner	03-2013	2013-022
Office of State Treasurer/ Year Ended June 30, 2012	03-2013	2013-021
Social Services Medicaid Management Information System Data Security	03-2013	2013-020
Compilation of 2012 Criminal Activity Forfeiture Act Seizures	02-2013	2013-019
Rockwood R-VI School District	02-2013	2013-018
2012 Annual Report	03-2013	2013-017
Oregon County	02-2013	2013-016
Revenue Sales and Use Tax	02-2013	2013-015
Fortieth Judicial Circuit City of Pineville Municipal Division	02-2013	2013-014
Barton County	02-2013	2013-013
Review of 2012 Property Tax Rates	01-2013	2013-012
Judiciary Missouri Court of Appeals Western District	01-2013	2013-011
Thirtieth Judicial Circuit City of Marshfield Municipal Division	01-2013	2013-010
Comprehensive Annual Financial Report / Year Ended June 30, 2012	01-2013	2013-009
Insurance, Financial Institutions and Professional Registration - Insurance	01-2013	2013-008
City of Diamond	01-2013	2013-007
Wayne County	01-2013	2013-006
Mississippi County	01-2013	2013-005
Department of Labor and Industrial Relations Second Injury Fund	01-2013	2013-004

AUDIT REPORTS RELEASED BY THE MISSOURI STATE AUDITOR'S OFFICE IN 2013

Audit	Date Issued	Audit Number
Cedar County	01-2013	2013-003
Caldwell County	01-2013	2013-002
Bates County	01-2013	2013-001

BONDS REGISTERED WITH THE MISSOURI STATE AUDITOR'S OFFICE IN 2013

Date of Registration	Bonds Issued By	Amount of Issue
12-31-2013	City of Glasgow	\$400,000.00
12-31-2013	Reorganized School District No. R-IV	\$5,170,000.00
12-27-2013	Reorganized School District No. 4	\$8,675,000.00
12-20-2013	City of Grain Valley	\$5,850,000.00
12-20-2013	Jefferson Township	\$235,000.00
12-18-2013	City of Liberty	\$6,225,000.00
12-18-2013	The School District of St. Joseph	\$2,720,000.00
12-18-2013	Mexico School District No. 59	\$6,710,000.00
12-18-2013	Maries County R-I School District	\$1,850,000.00
12-16-2013	Miller County R-III School District	\$565,000.00
12-16-2013	East Newton R-VI School District	\$1,340,000.00
12-16-2013	Monett R-I School District	\$7,315,000.00
12-13-2013	Sullivan School District	\$3,030,000.00
12-13-2013	North Kansas City School District 74	\$9,060,000.00
12-13-2013	Aurora R-VIII School District	\$2,735,000.00
12-05-2013	City of Nixa	\$1,822,700.00
12-04-2013	St. Charles County Ambulance District	\$4,300,000.00
12-04-2013	Belton School District #124	\$3,270,000.00
12-04-2013	Southern Platte Fire Protection District	\$2,350,000.00
11-22-2013	Meramec Valley R-III School District	\$4,125,000.00
11-22-2013	Reorganized School District No. 4	\$5,000,000.00
10-28-2013	City of Lee's Summit	\$6,840,000.00
10-18-2013	City of St. Charles, Neighborhood Improvement District	\$3,545,000.00
10-18-2013	Community Fire Protection District	\$2,875,000.00
10-16-2013	The School District of Springfield R-XII	\$45,000,000.00

BONDS REGISTERED WITH THE MISSOURI STATE AUDITOR'S OFFICE IN 2013

Date of Registration	Bonds Issued By	Amount of Issue
10-11-2013	City of Moline Acres	\$2,500,000.00
10-01-2013	Eureka Fire Protection District	\$3,800,000.00
09-25-2013	Webb City R-7 School District	\$6,000,000.00
09-24-2013	Grain Valley R-V School District	\$3,950,000.00
09-19-2013	Bolivar R-I School District	\$3,530,000.00
09-13-2013	Green City R-I School District	\$465,000.00
09-10-2013	City of St. Charles	\$3,800,000.00
09-10-2013	Jefferson County, Neighborhood Improvement District	\$445,000.00
09-04-2013	Platte County, Neighborhood Improvement District	\$5,700,000.00
08-29-2013	Camdenton Reorganized School District No. R-3	\$8,010,000.00
08-29-2013	Camdenton Reorganized School District No. R-3	\$4,740,000.00
08-26-2013	Central Cass County Fire Protection District	\$990,000.00
08-16-2013	West Overland EMS and Fire Protection District	\$2,000,000.00
08-07-2013	School of the Osage	\$9,500,000.00
08-05-2013	Pattonville R-III School District	\$5,785,000.00
08-02-2013	Clinton School District No. 124	\$2,250,000.00
08-02-2013	Clinton School District No. 124	\$9,815,000.00
07-31-2013	Liberty Public School District No. 53	\$9,860,000.00
07-31-2013	Kennett School District No. 39	\$4,000,000.00
07-25-2013	Brunswick R-II School District	\$1,700,000.00
07-25-2013	McDonald County R-I School District	\$5,500,000.00
07-24-2013	Rock Community Fire Protection District	\$9,705,000.00
07-24-2013	City of Lawson	\$974,000.00
07-24-2013	Forsyth R-III School District	\$4,000,000.00
07-11-2013	Salem R-80 School District	\$4,500,000.00
07-09-2013	Diamond R-IV School District	\$3,000,000.00

BONDS REGISTERED WITH THE MISSOURI STATE AUDITOR'S OFFICE IN 2013

Date of Registration	Bonds Issued By	Amount of Issue
07-09-2013	Sherwood Cass R-VIII School District	\$2,000,000.00
07-02-2013	La Monte R-IV School District	\$950,000.00
07-02-2013	City of Platte City	\$1,790,000.00
07-01-2013	Hazelwood School District	\$4,985,000.00
07-01-2013	Hazelwood School District	\$39,999,121.40
07-01-2013	Kingsville R-I School District	\$1,200,000.00
07-01-2013	Holcomb R-III School District	\$1,900,000.00
06-27-2013	City of Owensville	\$1,650,000.00
06-27-2013	Lamar School District No. R-I	\$8,500,000.00
06-27-2013	Hickory County R-I School District	\$2,015,000.00
06-27-2013	Crawford County R-II School District	\$3,900,000.00
06-25-2013	Hallsville R-IV School District	\$2,000,000.00
06-25-2013	Winfield R-IV School District	\$5,550,000.00
06-25-2013	St. James R-I School District	\$2,500,000.00
06-19-2013	Pilot Grove C-4 School District	\$1,400,000.00
06-19-2013	Reorganized School District No. 4	\$15,000,000.00
06-18-2013	The School District of Washington	\$9,000,000.00
06-17-2013	Southern Reynolds County R-II School District	\$3,500,000.00
06-14-2013	Union Township	\$75,000.00
06-14-2013	Jackson Township	\$150,000.00
06-14-2013	Monroe Township	\$100,000.00
06-11-2013	Mount Vernon R-V School District	\$2,500,000.00
06-11-2013	Sweet Springs R-VII School District	\$1,390,000.00
06-11-2013	City of Lake Winnebago	\$250,000.00
06-11-2013	Normandy School District	\$7,000,000.00
06-10-2013	Union R-XI School District	\$8,000,000.00

BONDS REGISTERED WITH THE MISSOURI STATE AUDITOR'S OFFICE IN 2013

Date of Registration	Bonds Issued By	Amount of Issue
06-10-2013	Atchison Township	\$180,000.00
06-10-2013	Grant Township	\$100,000.00
06-05-2013	Winfield R-IV School District	\$4,500,000.00
06-04-2013	Fayette R-III School District	\$3,500,000.00
06-04-2013	Cassville R-IV School District	\$5,350,000.00
06-04-2013	Branson Reorganized School District No. 4	\$9,915,000.00
06-04-2013	Fort Zumwalt School District	\$15,000,000.00
05-31-2013	Strafford R-VI School District	\$10,000,000.00
05-31-2013	Exeter R-VI School District	\$875,000.00
05-31-2013	Meadville R-IV School District	\$500,000.00
05-31-2013	Verona R-VII School District	\$500,000.00
05-31-2013	School District of University City	\$12,998,033.15
05-24-2013	Houston R-I School District	\$4,000,000.00
05-24-2013	East Prairie R-II School District	\$520,000.00
05-23-2013	City of Annapolis	\$75,000.00
05-23-2013	Montgomery County R-II School District	\$10,000,000.00
05-22-2013	Buchanan County R-IV School District	\$1,650,000.00
05-22-2013	Phelps County R-III School District	\$315,000.00
05-22-2013	Wellsville-Middletown R-I School District	\$2,100,000.00
05-22-2013	City of Carterville	\$400,000.00
05-22-2013	Rich Hill R-IV School District	\$1,000,000.00
05-21-2013	Elsberry R-II School District	\$4,500,000.00
05-20-2013	Metro West Fire Protection District	\$7,400,000.00
05-15-2013	Harrisburg R-VIII School District	\$1,720,000.00
05-15-2013	City of Belton	\$7,670,000.00
05-15-2013	Kirbyville R-VI School District	\$1,650,000.00

BONDS REGISTERED WITH THE MISSOURI STATE AUDITOR'S OFFICE IN 2013

Date of Registration	Bonds Issued By	Amount of Issue
05-14-2013	Joplin Schools	\$27,000,000.00
05-14-2013	DeSoto School District #73	\$4,835,000.00
05-14-2013	Reorganized School District No. 1	\$4,520,000.00
05-10-2013	Carthage R-IX School District	\$23,320,000.00
05-10-2013	Odessa R-VII School District	\$1,725,000.00
05-10-2013	Oak Ridge School District	\$805,000.00
05-07-2013	School District of Clayton	\$4,835,000.00
05-07-2013	City of Fremont Hills	\$110,000.00
04-30-2013	The School District of Columbia	\$9,290,000.00
04-30-2013	Fort Osage R-1 School District	\$8,010,000.00
04-24-2013	Reorganized School District No. 2	\$9,885,000.00
04-23-2013	The School District of St. Joseph	\$21,890,000.00
04-22-2013	City of Des Peres	\$5,025,000.00
04-22-2013	Millersburg Fire Protection District	\$160,000.00
04-12-2013	Consolidated School District No. 6	\$8,750,000.00
04-09-2013	Southern Boone County R-I School District	\$5,860,000.00
04-09-2013	Center School District No. 58	\$4,075,000.00
04-04-2013	School District of Webster Groves	\$9,885,000.00
04-04-2013	Andrew County, Neighborhood Improvement District	\$110,000.00
03-27-2013	Sunrise R-IX School District	\$1,150,000.00
03-22-2013	Wright City R-II School District	\$1,485,000.00
03-19-2013	Canton R-V School District	\$625,000.00
03-14-2013	Grain Valley R-V School District	\$4,600,000.00
03-14-2013	Gasconade County R-I School District	\$3,590,000.00
03-12-2013	Nixa Reorganized School District No. R-2	\$9,050,000.00
03-12-2013	Howard Bend Levee District	\$1,165,000.00

BONDS REGISTERED WITH THE MISSOURI STATE AUDITOR'S OFFICE IN 2013

Date of Registration	Bonds Issued By	Amount of Issue
03-12-2013	Howard Bend Levee District	\$4,005,000.00
03-12-2013	Howard Bend Levee District	\$3,110,000.00
03-12-2013	Ozark Reorganized School District No. 6	\$9,715,000.00
03-12-2013	O'Fallon Fire Protection District	\$8,680,000.00
03-12-2013	Wentzville R-IV School District	\$43,755,000.00
03-05-2013	Fort Zumwalt School District	\$5,715,000.00
03-05-2013	Fort Zumwalt School District	\$32,649,954.05
03-05-2013	City of Lee's Summit	\$13,740,000.00
03-05-2013	City of Lee's Summit	\$24,360,000.00
03-04-2013	City of St. Charles	\$12,400,000.00
03-04-2013	Jefferson County R-VII School District	\$1,550,000.00
03-04-2013	Metro North Fire Protection District	\$1,575,000.00
02-28-2013	City of Savannah	\$650,000.00
02-28-2013	School District of Riverview Gardens	\$2,380,000.00
02-28-2013	Polo R-VII School District	\$2,225,000.00
02-28-2013	Reorganized School District R-II	\$9,240,000.00
02-27-2013	City of Raymore	\$7,150,000.00
02-27-2013	School District of the City of Independence	\$6,905,000.00
02-26-2013	Consolidated School District No. 4	\$3,000,000.00
02-26-2013	Sarcoie R-II School District	\$1,790,000.00
02-25-2013	Hallsville R-IV School District	\$995,000.00
02-22-2013	Carl Junction R-I School District	\$1,615,000.00
02-22-2013	Windsor C-1 School District	\$3,755,000.00
02-22-2013	Taneyville R-II School District	\$925,000.00
02-20-2013	City of Hamilton	\$365,000.00
02-15-2013	City of St. Charles, Neighborhood Improvement	\$1,810,000.00

BONDS REGISTERED WITH THE MISSOURI STATE AUDITOR'S OFFICE IN 2013

Date of Registration	Bonds Issued By	Amount of Issue
	District	
02-15-2013	City of St. Charles, Neighborhood Improvement District	\$4,320,000.00
02-15-2013	City of St. Charles, Neighborhood Improvement District	\$2,395,000.00
02-15-2013	North St. Francois County R-I School District	\$7,885,000.00
02-11-2013	Putnam County R-I School District	\$2,655,000.00
02-11-2013	Odessa R-VII School District	\$6,405,000.00
02-06-2013	Consolidated School District No. 6	\$4,820,000.00
02-05-2013	Lincoln County R-III School District	\$6,795,000.00
02-04-2013	New Bloomfield R-III School District	\$1,900,000.00
02-01-2013	Farmington R-7 School District	\$4,500,000.00
01-29-2013	Hollister Reorganized School District No. R-5	\$5,230,000.00
01-29-2013	School District of Maplewood Richmond Heights	\$3,010,000.00
01-29-2013	City of Laurie	\$48,000.00
01-29-2013	Reorganized School District R-2	\$1,585,000.00
01-29-2013	Orchard Farm R-V School District	\$1,490,000.00
01-23-2013	Park Hill School District	\$13,575,000.00
01-23-2013	Wellington-Napoleon R-IX School District	\$865,000.00
01-23-2013	Ash Grove R-IV School District	\$3,295,000.00
01-22-2013	Silex R-I School District	\$1,475,000.00
01-22-2013	Wellsville Middletown R-I School District	\$655,000.00
01-22-2013	Lindbergh Schools	\$3,585,000.00
01-17-2013	Community Fire Protection District	\$1,800,000.00
01-17-2013	Pleasant Hill R-III School District	\$6,050,000.00
01-17-2013	Pierce City R-VI School District	\$1,150,000.00
01-15-2013	Hancock Place School District	\$1,750,000.00

BONDS REGISTERED WITH THE MISSOURI STATE AUDITOR'S OFFICE IN 2013

Date of Registration	Bonds Issued By	Amount of Issue
01-15-2013	Farmington R-7 School District	\$4,225,000.00
01-11-2013	Robertson Fire Protection District	\$1,500,000.00
01-04-2013	McDonald County R-I School District	\$7,065,000.00
01-04-2013	Oregon-Howell R-III School District	\$510,000.00

INITIATIVE PETITIONS RECEIVED BY THE MISSOURI STATE AUDITOR'S OFFICE IN 2013¹

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
14-020	01/17/2013	Proposal Related to Chapters 115 and 561, RSMo (Bell) - Restore the Right to Register and to Vote to Missouri Prisoners	Rejected by Sec of State
14-021	02/08/2013	Proposed Constitutional Amendment - Article X (Kriegshauser) - Taxation	Withdrawn by Petitioner
14-022	02/13/2013	Proposed Constitutional Amendment - Article X (Kriegshauser) - Taxation	03/14/2013
14-023	02/26/2013	Proposed Constitutional Amendment - Article X, version 2 (Reading) Voters' Right to Determine and Approve Local Tobacco Taxes Initiative	Withdrawn by Petitioner
14-024	03/18/2013	Proposed Constitutional Amendment - Article IX (Ellinger) - Certificated Staff	04/16/2013
14-025	03/28/2013	Proposed Constitutional Amendment - Article III (Montgomery) - Consumer Borrowers' Bill of Rights	Rejected by Sec of State
14-026	04/01/2013	Proposed Constitutional Amendment - Article I, version 3 (Reading) - Voters' Right to Determine and Approve Local Tobacco Taxes Initiative	04/30/2013
14-027	04/10/2013	Proposed Constitutional Amendment - Article III, version 2 (Montgomery) Consumer Borrowers' Bill of Rights	Withdrawn by Petitioner
14-028	04/10/2013	Proposed Constitutional Amendment - Article III (Patek) Changes Impacting Lenders	Withdrawn by Petitioner
14-029	04/22/2013	Proposed Constitutional Amendment - Article VIII (Jones) - Campaign Contribution Reform Initiative	Rejected by Sec of State
14-030	04/23/2013	Proposed Constitutional Amendment - Article III, version 2 (Patek) Changes Impacting Lenders	05/23/2013
14-031	05/01/2013	Proposal Related to Chapter 302, RSMo (O'Meara) - Motorcycle Operator License Laws)	Withdrawn by Petitioner

¹ This list contains only those initiative petitions received in 2013 that had been certified, withdrawn, or rejected as of the date of this report.

INITIATIVE PETITIONS RECEIVED BY THE MISSOURI STATE AUDITOR'S OFFICE IN 2013

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
14-032	05/06/2013	Proposed Constitutional Amendment - Article VIII, version 2 (Jones) - Campaign Contribution Reform Initiative	06/07/2013
14-032	12/04/2013	Proposed Constitutional Amendment - Article VIII, version 2 (Jones) - Campaign Contribution Reform Initiative	12/30/2013
14-033	05/06/2013	Proposed Constitutional Amendment - Article IX (Jones) - Allowing Public Aid for Religious Purposes and Institutions	06/07/2013
14-034	05/07/2013	Proposal Related to Chapter 162, RSMo (Stanton) - School Districts	Rejected by Sec of State
14-035	05/07/2013	Proposal Related to Chapter 302, RSMo, version 2 (O'Meara) - Motorcycle Passenger Limitations	Withdrawn by Petitioner
14-036	05/20/2013	Proposal Related to Chapter 302, RSMo, version 3 (O'Meara) - Motorcycle Passenger Limitations	Withdrawn by Petitioner
14-HJR 11 & 7	05/22/2013	House Joint Resolution No. 11 & 7 - Rights of Missouri Citizens to Engage in Agricultural Production and Ranching Practices	06/21/2013
14-HJR 16	05/22/2013	House Joint Resolution No. 16 - Permissibility of Evidence in Criminal Prosecutions	06/21/2013
14-037	05/30/2013	Proposed Constitutional Amendment - Article I, version 3 (Montgomery) - Consumer Borrower's Bill of Rights	07/01/2013
14-038	05/30/2013	Proposed Constitutional Amendment - Article III, version 4 (Montgomery) Consumer Borrower's Bill of Rights	07/01/2013
14-039	06/25/2013	Proposal Related to Chapter 302, RSMo, version 4 (O'Meara) - Motorcycle Passenger Limitations	07/25/2013
14-040	07/02/2013	Proposed Constitutional Amendment - Article III, version 3 (Patek) - Uniform Interest Rates	08/02/2013
14-041	07/02/2013	Proposed Constitutional Amendment - Article III, version 5 (Montgomery) Consumer Borrowers' Bill of Rights	08/02/2013
14-042	07/02/2013	Proposed Constitutional Amendment - Article I, version 6 (Montgomery) - Consumer Borrowers' Bill of Rights	08/02/2013

INITIATIVE PETITIONS RECEIVED BY THE MISSOURI STATE AUDITOR'S OFFICE IN 2013

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
14-043	07/17/2013	Proposal Related to Chapter 320, RSMo (Brown) - Shall the State Fire Marshal office be a state elected office of the State Fire Marshal	Rejected by Sec of State
14-044	08/07/2013	Proposal Related to Chapters 172, 174, 175, and 178, RSMo (Ketcher) - Composition of University Boards	Withdrawn by Petitioner
14-045	08/15/2013	Proposed Constitutional Amendment - Article IX (Swanson) - Children's Education Initiative	09/09/2013
14-046	08/23/2013	Incorporation of St. Louis Regional High Schools	Rejected by Sec of State
14-047	08/26/2013	Proposed Constitutional Amendment - Article V, version 1 (Elliott) - Election of Judges	09/24/2013
14-048	08/26/2013	Proposed Constitutional Amendment - Article V, version 2 (Elliott) - Election of Judges	09/24/2013
14-049	08/27/2013	Proposal Impacting Fire Protection Districts	Rejected by Sec of State
14-050	09/17/2013	Proposed Constitutional Amendment - Article IV (Gray) Transportation Funding	Withdrawn by Petitioner
14-051	09/26/2013	Proposal Related to Chapters 172, 174, 175, and 178, RSMo, version 2 (Ketcher) - Composition of University Boards	10/25/2013
14-052	10/10/2013	Proposed Constitutional Amendment - Article IV, version 2 (Gray) - Transportation Funding	11/13/2013
14-053	10/24/2013	Proposal Related to Chapter 190, RSMo (Steele) - Dissolve the Meramac Ambulance District in St. Louis County	Rejected by Sec of State
14-054	10/28/2013	Proposed Constitutional Amendment - Article III (Ketcher) - Changes Impacting the General Assembly	12/02/2013
14-055	11/04/2013	Proposed Constitutional Amendment - Article III, version 2 (Ketcher) Changes Impacting the General Assembly	12/06/2013

INITIATIVE PETITIONS RECEIVED BY THE MISSOURI STATE AUDITOR'S OFFICE IN 2013

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
14-056	11/08/2013	Proposed Constitutional Amendment - Article VIII, version 1 (Dameron) - Early Voting	Withdrawn by Petitioner
14-057	11/08/2013	Proposed Constitutional Amendment - Article VIII, version 2 (Dameron) - Early Voting	Withdrawn by Petitioner
14-058	11/08/2013	Proposed Constitutional Amendment - Article VIII, version 3 (Dameron) - Early Voting	Withdrawn by Petitioner
14-059	11/12/2013	Proposed Constitutional Amendment - Article X, version 1 (Willard) - Limitations on Tax Credits	12/09/2013
14-060	11/12/2013	Proposed Constitutional Amendment - Article X, version 2 (Willard) - Limitations on Tax Credits	12/09/2013
14-061	11/18/2013	Proposed Constitutional Amendment - Article X (Willard) - Taxation	12/17/2013
14-062	11/18/2013	Proposed Constitutional Amendment - Article IV (Reed) - Sales Tax for Rail Passenger Service	Rejected by Sec of State
14-063	11/18/2013	Proposed Constitutional Amendment - Article IV (Reed) - Sales Tax for Technology Parks in Southwest Missouri	12/17/2013
14-064	11/18/2013	Proposed Constitutional Amendment - Article IV (Reed) - Recall of Elected Statewide Office Holders	Rejected by Sec of State
14-065	11/20/2013	Proposed Constitutional Amendment - Article VIII, version 4 (Dameron) - Early Voting	12/19/2013
14-066	11/20/2013	Proposed Constitutional Amendment - Article VIII, version 5 (Dameron) - Early Voting	12/19/2013
14-067	11/20/2013	Proposed Constitutional Amendment - Article VIII, version 6 (Dameron) - Early Voting	12/19/2013
14-068	12/04/2013	Proposed Constitutional Amendment - Article I, version 1 (Viets) - Marijuana Legalization	Withdrawn by Petitioner

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Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
14-069	12/04/2013	Proposed Constitutional Amendment - Article I, version 2 (Viets) - Marijuana Legalization	Withdrawn by Petitioner
14-070	12/04/2013	Proposed Constitutional Amendment - Article I, version 3 (Viets) - Marijuana Legalization	Withdrawn by Petitioner
14-071	12/04/2013	Proposed Constitutional Amendment - Article I, version 4 (Viets) - Marijuana Legalization	Withdrawn by Petitioner
14-072	12/04/2013	Proposed Constitutional Amendment - Article I, version 5 (Viets) - Marijuana Legalization	Withdrawn by Petitioner
14-073	12/04/2013	Proposed Constitutional Amendment - Article I, version 6 (Viets) - Marijuana Legalization	Withdrawn by Petitioner
14-074	12/04/2013	Proposed Constitutional Amendment - Article I, version 7 (Viets) - Marijuana Legalization	Withdrawn by Petitioner
14-075	12/04/2013	Proposed Constitutional Amendment - Article I, version 8 (Viets) - Marijuana Legalization	Withdrawn by Petitioner
14-076	12/04/2013	Proposed Constitutional Amendment - Article I, version 9 (Viets) - Marijuana Legalization	Withdrawn by Petitioner
14-077	12/04/2013	Proposed Constitutional Amendment - Article I, version 10 (Viets) - Marijuana Legalization	Withdrawn by Petitioner
14-078	12/06/2013	Proposed Constitutional Amendment - Article X (Willard) - Taxation	01/07/2014
14-079	12/11/2013	Proposed Constitutional Amendment - Article III, version 3 (Ketcher) - Changes Impacting the General Assembly	01/10/2014
14-080	12/13/2013	Proposed Constitutional Amendment - Article I, version 11 (Viets) - Marijuana Legalization	01/13/2014
14-081	12/13/2013	Proposed Constitutional Amendment - Article I, version 12 (Viets) - Marijuana Legalization	01/13/2014

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Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
14-082	12/13/2013	Proposed Constitutional Amendment - Article I, version 13 (Viets) - Marijuana Legalization	01/13/2014
14-083	12/13/2013	Proposed Constitutional Amendment - Article I, version 14 (Viets) - Marijuana Legalization	01/13/2014
14-084	12/13/2013	Proposed Constitutional Amendment - Article I, version 15 (Viets) - Marijuana Legalization	01/13/2014
14-085	12/13/2013	Proposed Constitutional Amendment - Article I, version 16 (Viets) - Marijuana Legalization	01/13/2014
14-086	12/13/2013	Proposed Constitutional Amendment - Article I, version 17 (Viets) - Marijuana Legalization	01/13/2014
14-087	12/13/2013	Proposed Constitutional Amendment - Article I, version 18 (Viets) - Marijuana Legalization	01/13/2014
14-088	12/13/2013	Proposed Constitutional Amendment - Article I, version 19 (Viets) - Marijuana Legalization	01/13/2014
14-089	12/13/2013	Proposed Constitutional Amendment - Article I, version 20 (Viets) - Marijuana Legalization	01/13/2014
14-090	12/13/2013	Proposed Constitutional Amendment - Article I, version 21 (Viets) - Marijuana Legalization	01/13/2014
14-091	12/13/2013	Proposed Constitutional Amendment - Article I, version 22 (Viets) - Marijuana Legalization	01/13/2014
14-092	12/13/2013	Proposed Constitutional Amendment - Article I, version 23 (Viets) - Marijuana Legalization	01/13/2014
14-093	12/13/2013	Proposed Constitutional Amendment - Article I, version 24 (Viets) - Marijuana Legalization	Withdrawn by Petitioner
14-094	12/13/2013	Proposed Constitutional Amendment - Article I, version 25 (Viets) - Marijuana Legalization	Withdrawn by Petitioner
14-095	12/13/2013	Proposed Constitutional Amendment - Article I, version 26 (Viets) - Marijuana Legalization	Withdrawn by Petitioner

INITIATIVE PETITIONS RECEIVED BY THE MISSOURI STATE AUDITOR'S OFFICE IN 2013

Fiscal Note Number	Date Received	Fiscal Note Description	Date Submitted to Secretary of State
14-096	12/23/2013	Proposed Constitutional Amendment - Article X (Ellinger) - Taxation	01/23/2014
14-097	12/23/2013	Proposed Constitutional Amendment - Article X (Ellinger) - Taxation	01/23/2014
14-098	12/23/2013	Proposed Constitutional Amendment - Article X (Ellinger) - Taxation	01/23/2014
14-099	12/23/2013	Proposed Constitutional Amendment - Article X (Ellinger) - Taxation	01/23/2014
14-100	12/23/2013	Proposed Constitutional Amendment - Article I, version 24 (Viets) - Marijuana Legalization	01/23/2014
14-101	12/23/2013	Proposed Constitutional Amendment - Article I, version 25 (Viets) - Marijuana Legalization	01/23/2014
14-102	12/23/2013	Proposed Constitutional Amendment - Article I, version 26 (Viets) - Marijuana Legalization	01/23/2014
14-103	12/24/2013	Proposed Constitutional Amendment - Article IV (Reed) - Sales Tax for Rail Passenger Service	Rejected by Sec of State
14-104	12/24/2013	Proposed Constitutional Amendment - Article IV (Reed) - Sales Tax for Technology Parks in Southwest Missouri	01/24/2014
14-105	12/24/2013	Proposed Constitutional Amendment - Article IV (Reed) - Recall of Elected Statewide Office Holders	Rejected by Sec of State

INITIATIVE PETITIONS RECEIVED BY THE MISSOURI STATE AUDITOR'S OFFICE IN 2013

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